

TO BE FILED
WITH
ASSESSOR

Improvements on Leased Land Assessment Application

• Read instructions below

FORM
402

NAME AND ADDRESS OF OWNER OF THE LAND			NAME AND ADDRESS OF OWNER OF THE IMPROVEMENTS		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Legal Description and County					

Description of Improvements

I hereby request that the improvements herein described be assessed and taxed separately to the owner of the improvements.

**sign
here**

Signature of Owner of the Land	Date
Signature of Owner of the Improvements	Date

FOR ASSESSOR'S USE ONLY

Date Received _____ COMMENTS: _____

Signature of Assessor _____

Nebraska Department of Property Assessment and Taxation
Form No. 96-254-2006 Supersedes 2-584-88 Rev. 10-2004

Authorized by Section 77-1376

PLEASE MAKE A COPY OF THIS APPLICATION FOR YOUR RECORDS

INSTRUCTIONS

The improvements on leased land are real property and may be assessed and taxed separately to the owner of the improvements.

WHO MAY FILE. Any person, corporation or organization who is the owner of the land or who is the owner of the improvements, and is seeking separate assessment for taxation of the real property improvements, may file Form 402.

WHEN AND WHERE TO FILE. Before March 1, either the owner of the land or the owner of the improvements may file Form 402 with the assessor of the county in which the improvements are located.

APPEAL PROCEDURES. When Form 402 is filed by the owner of the leased lands, notice shall be given by the assessor to the owner of the improvements at the address listed on the form. If the owner of the improvements disagrees with the request for separate assessment of the improvement, an appeal may be filed with the county board of equalization within thirty days of the date of the assessor's notice.

SIGNATURE. The signature of either the owner of the land or the owner of the improvements is sufficient.